

04 NCAC 24A .0104 is proposed for amendment as follows:

**04 NCAC 24A .0104 ADDRESSES FOR FILING CLAIMS, APPEALS, EXCEPTIONS, REQUESTS OR PROTESTS**

(a) Claimants shall file a claim for unemployment insurance benefits by internet on DES's website, or by telephone.

(1) The telephone number for DES's Customer Call Center for filing a new initial claim or inquiring about an existing claim is (888) 737-0259.

(2) ~~Claimants with a social security number ending in an odd number shall file~~ The telephone number for filing weekly certifications ~~on Monday and Wednesday through Saturday by dialing~~ is (888) 372-3453.

(3) ~~Claimants with a social security number ending in an even number shall file weekly certifications on Tuesday through Saturday by dialing (888) 372-3453.~~

(b) Appeals from a Determination by Adjudicator shall be filed with the Appeals Section in SCUBI, by mail, facsimile, or email.

(1) The mailing address is Post Office Box ~~25903, 27967~~, Raleigh, North Carolina ~~27611, 27611-7967~~.

(2) The facsimile number is ~~(919) 733-1228~~, (919) 857-1296.

(3) The email address is des.public.appeals@nccommerce.com.

(4) Correspondence and appeals submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.

(5) Appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the date of the appeal, the docket or issue identification number of the determination being appealed, the claimant's identification number, the names of the claimant and employer, each reason for the appeal, the name of the individual filing the appeal, the official position of an individual filing the appeal on behalf of the party, and a telephone number.

(c) Appeals of a Non-Fraud Overpayment Determination shall be filed with the Benefits Integrity Unit in SCUBI, by ~~mail~~ mail, or facsimile.

(1) The mailing address is Post Office Box ~~25903, 27967~~, Raleigh, North Carolina ~~27611, 27611-7967~~.

(2) The facsimile number is ~~(919) 733-1369~~, (919) 857-1296.

(3) Correspondence submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.

(4) Appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the date of the appeal, the docket or identification number of the determination being appealed, the claimant's identification number, the names of the claimant and employer, each reason for the appeal, the name of the individual filing the appeal, the official position of an individual filing the appeal on behalf of the party, and a telephone number.

- 1 (5) Any questions regarding the contents of a Non-Fraud Overpayment Determination shall be directed  
2 to the Benefits Integrity Unit by telephone to (919) 707-1338, facsimile at ~~(919) 733-1369~~, (919)  
3 857-1296, or email at des.ui.bpc@nccommerce.com.
- 4 (d) Appeals of a Fraud Overpayment Determination shall be filed with the Benefits Integrity Unit in SCUBI, by ~~mail~~  
5 mail, or facsimile.
- 6 (1) The mailing address is Post Office Box ~~25903~~, 27967, Raleigh, North Carolina ~~27611~~, 27611-7967.  
7 (2) The facsimile number is ~~(919) 733-1369~~, (919) 857-1296.  
8 (3) Correspondence submitted by email outside the SCUBI system shall not include social security  
9 numbers or employer account numbers.
- 10 (4) Appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105  
11 and shall contain the date of the appeal, the docket or identification number of the determination  
12 being appealed, the claimant's identification number, the names of the claimant and employer, each  
13 reason for the appeal, the name of the individual filing the appeal, the official position of an  
14 individual filing the appeal on behalf of the party, and a telephone number.
- 15 (5) Any questions regarding the contents of a Fraud Overpayment Determination shall be directed to  
16 the Benefits Integrity Unit by telephone to (919) 707-1338, facsimile at ~~(919) 733-1369~~, (919) 857-  
17 1296, or email at des.ui.bpc@nccommerce.com.
- 18 (e) Appeals of a Monetary Determination denying a protest to a Wage Transcript and Monetary Determination shall  
19 be filed with the Tax Administration Section in SCUBI, by mail, facsimile, or email.
- 20 (1) The mailing address is Post Office Box 26504, Raleigh, North Carolina ~~27611~~, 27611-6504.  
21 (2) The facsimile number is (919) 733-1255.  
22 (3) The email address is des.tax.customerservice@nccommerce.com.  
23 (4) Correspondence and appeals submitted by email outside the SCUBI system shall not include social  
24 security numbers or employer account numbers.
- 25 (5) Appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105  
26 and shall contain the date of the appeal, the docket or identification number of the determination  
27 being appealed, the claimant's identification number, the names of the claimant and employer, each  
28 reason for the appeal, the name of the individual filing the appeal, the official position of an  
29 individual filing the appeal on behalf of the party, and a telephone number.
- 30 (6) Any questions regarding the contents of a determination denying a protest to a Wage Transcript and  
31 Monetary Determination shall be directed to the ~~Account and Wage Adjustment~~ Wage Records Unit  
32 of the Tax Administration Section by telephone to ~~(919) 707-1462~~, (919) 707-1191, facsimile at  
33 (919) 733-1255, or email at des.tax.customerservice@nccommerce.com.
- 34 (f) Protests of a Wage Transcript and Monetary Determination shall be filed with the ~~Claims Unit~~ Tax Administration  
35 Section in SCUBI, by ~~mail~~ mail, or facsimile.
- 36 (1) The mailing address is Post Office Box ~~25903~~, 26504, Raleigh, North Carolina ~~27611~~, 27611-6504.  
37 (2) The facsimile number is ~~(919) 715-3983~~, (919) 733-1255.

- (3) Correspondence submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.
- (4) Protests shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the date of the protest, the docket or identification number of the determination being protested, the claimant's identification number, the names of the claimant and employer, each reason for the protest, the name of the individual filing the protest, the official position of an individual filing the protest on behalf of the party, and a telephone number.
- (5) Any questions regarding the contents of a Wage Transcript and Monetary Determination shall be directed to the ~~Monetary Revision~~ Wage Records Unit by telephone to ~~(919) 707-1257~~, (919) 707-1191, facsimile at ~~(919) 715-3983~~, (919) 733-1255, or email at ~~des.monetaryrevision@nccommerce.com~~, des.tax.customerservice@nccommerce.com.
- (g) Petitions for Waiver of Overpayment shall be filed with the Benefits Integrity Unit in SCUBI, by ~~mail~~ mail, or facsimile.
- (1) The mailing address is Post Office Box ~~25903~~, 27967, Raleigh, North Carolina ~~27611~~, 27611-7967.
- (2) The facsimile number is ~~(919) 733-1369~~, (919) 857-1296.
- (3) Correspondence submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.
- (4) Petitions shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the date of the petition, docket or identification number of the overpayment determination, the claimant's identification number, the name of the claimant, each reason for the request to waive repayment of the overpayment, the name of the individual filing the petition, the official position of an individual filing the petition on behalf of the party, and a telephone number.
- (h) Claimant appeals of a North Carolina Department of Revenue (NCDOR) Offset Letter shall be filed with the Benefits Integrity Unit in SCUBI, by ~~mail~~ mail, or facsimile.
- (1) The mailing address is Post Office Box ~~25903~~, 27967, Raleigh, North Carolina ~~27611~~, 27611-7967.
- (2) The facsimile number is ~~(919) 733-1369~~, (919) 857-1296.
- (3) Correspondence regarding a claimant's NCDOR Offset Letter submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.
- (4) Appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the date of the appeal, the docket or identification number of the offset letter being appealed, the claimant's identification number, the name of the claimant, each reason for the appeal, the name of the individual filing the appeal, the official position of an individual filing the appeal on behalf of the party, and a telephone number.
- (5) Any questions regarding the contents of a claimant's NCDOR Offset Letter shall be directed to the Benefits Integrity Unit by telephone to (919) 707-1338, facsimile at ~~(919) 733-1369~~, (919) 857-1296, or email at des.ui.bpc@nccommerce.com.

(i) Employer appeals of a North Carolina Department of Revenue (NCDOR) Offset Letter for outstanding tax debts shall be filed with the Tax Administration Section by mail or facsimile.

(1) The mailing address is Post Office Box 26504, Raleigh, NC ~~27611~~, 27611-6504.

(2) The facsimile number is (919) 733-1255.

(3) Correspondence regarding an employer's NCDOR Offset Letter submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.

(4) Appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the date of the appeal, the docket or identification number of the offset letter, the name of the employer, each reason for the appeal, the name of the individual filing the appeal, the official position of an individual filing the appeal on behalf of the party, and a telephone number.

(5) Any questions regarding the contents of an employer's NCDOR Offset letter for outstanding tax debts shall be directed to the Tax Administration Section by ~~telephone to (919) 707-1119~~, facsimile at (919) 733-1255, or email at des.tax.customerservice@nccommerce.com.

(j) Claimant Requests for Reevaluation under the Treasury Offset Program (TOP) shall be filed with the Benefits Integrity Unit in SCUBI, ~~of mail by mail~~, or facsimile.

(1) The mailing address is Post Office Box ~~25903~~, 27967, Raleigh, North Carolina ~~27611~~, 27611-7697.

(2) The facsimile number is ~~(919) 733-1369~~, (919) 857-1296.

(3) Correspondence submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.

(4) Requests shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the date of the request, the docket or identification number of the TOP notice, the claimant's identification number, the name of the claimant, each reason for the request, the name of the individual filing the request, the official position of an individual filing the request on behalf of the party, and a telephone number.

(5) Claimant questions regarding TOP shall be directed to a Recovery Specialist by telephone to (919) 707-1338, or email at des.ui.bpc@nccommerce.com.

(k) Employer Requests for Reevaluation under the Treasury Offset Program (TOP) shall be filed with the Tax Administration Section by mail or facsimile.

(1) The mailing address is Post Office Box 26504, Raleigh, North Carolina ~~27611~~, 27611-6504.

(2) The facsimile number is (919) 733-1255.

(3) Correspondence submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.

(4) Requests shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the date of the request, the docket or identification number of the TOP notice, the name of the employer, each reason for the request, the name of the individual filing the request, the official position of an individual filing the request on behalf of the party, and a telephone number.

- (5) Employer questions regarding TOP shall be directed to the Tax Administration Section by telephone to ~~(919) 707-1119~~, (919) 707-1150, facsimile at (919) 733-1255, or email at [des.tax.customerservice@nccommerce.com](mailto:des.tax.customerservice@nccommerce.com).
- (l) Appeals from an Appeals Decision shall be filed with the Board of Review in SCUBI, by mail, facsimile, or email.
- (1) The mailing address is Post Office Box 28263, Raleigh, North Carolina ~~27611~~, 27611-8263.
- (2) The facsimile number is (919) 733-0690.
- (3) The email address is [des.ha.appeals@nccommerce.com](mailto:des.ha.appeals@nccommerce.com).
- (4) Correspondence and appeals submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.
- (5) Appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the date of the appeal, the docket or issue identification number of the determination being appealed, the claimant's identification number, the names of the claimant and employer, each reason for the appeal, the name of the individual filing the appeal, the official position of an individual filing the appeal on behalf of the party, and a telephone number.
- (m) Protests or appeals of adequacy determinations shall be filed with the Claims Unit in SCUBI, by ~~mail~~ mail, or facsimile.
- (1) The mailing address is Post Office ~~Box, 25903~~, Box 27967, Raleigh, North Carolina ~~27611~~, 27611-7967.
- (2) The facsimile number is ~~(919) 733-1126~~, (919) 857-1296.
- (3) Correspondence submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.
- (4) Protests or appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the date of the protest or appeal, the docket or identification number of the determination being protested or appealed, the name of the employer, each reason for the protest or appeal, the name of the party filing the protest or appeal, the official position of an individual filing the protest or appeal on behalf of the party, and a telephone number.
- (n) Protests or appeals of a Tax Liability Determination shall be filed with the Tax Administration Section by mail, facsimile, or email.
- (1) The mailing address is Post Office Box 26504, Raleigh, NC ~~27611~~, 27611-6504.
- (2) The facsimile number is ~~(919) 733-1255~~, (919) 715-7197.
- (3) The email address is [des.tax.customerservice@nccommerce.com](mailto:des.tax.customerservice@nccommerce.com).
- (4) Correspondence and protests or appeals submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.
- (5) Protests or appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the date of the protest or appeal, the docket or identification number of the determination being appealed, the claimant's identification number, the names of the claimant and employer, each reason for the protest or appeal, the name of the individual filing the protest or

- 1                   appeal, the official position of an individual filing the protest or appeal on behalf of the party, and a  
2                   telephone number.
- 3   (o) Protests or appeals of a Tax Rate Assignment shall be filed with the Tax Administration Section by mail, facsimile,  
4   or email.
- 5           (1)     The mailing address is Post Office Box 26504, Raleigh, NC ~~27611~~. 27611-6504.  
6           (2)     The facsimile number is (919) 733-1255.  
7           (3)     The email address is des.tax.customerservice@nccommerce.com.  
8           (4)     Correspondence and protests or ~~appeal~~ appeals submitted by email outside the SCUBI system shall  
9                   not include social security numbers or employer account numbers.  
10          (5)     Protests or appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC  
11                   24A .0105 and shall contain the date of the protest or appeal, the docket or identification number of  
12                   the rate assignment, the name and address of the employer, the employer's account number, each  
13                   reason for the protest or appeal, the name of the individual filing the protest or appeal, the official  
14                   position of an individual filing the protest or appeal on behalf of the party, and a telephone number.
- 15   (p) Protests or appeals of Audit Results shall be filed with the Tax Administration Section by mail, facsimile, or  
16   email.
- 17          (1)     The mailing address is Post Office Box 26504, Raleigh, NC ~~27611~~. 27611-6504.  
18          (2)     The facsimile number is (919) 733-1255.  
19          (3)     The email address is des.tax.customerservice@nccommerce.com.  
20          (4)     Correspondence and protests or appeals submitted by email outside the SCUBI system shall not  
21                   include social security numbers or employer account numbers.  
22          (5)     Protests or appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC  
23                   24A .0105 and shall contain the date of the protest or appeal, the docket or identification number of  
24                   the result being protested or appealed, the name of the employer, each reason for the protest or  
25                   appeal, the name of the individual filing the protest or appeal, the official position of an individual  
26                   filing the protest or appeal on behalf of the party, and a telephone number.
- 27   (q) Protests or appeals of Tax Assessments shall be filed with the Tax Administration Section by mail, facsimile, or  
28   email.
- 29          (1)     The mailing address is Post Office Box 26504, Raleigh, NC ~~27611~~. 27611-6504.  
30          (2)     The facsimile number is (919) 733-1255.  
31          (3)     The email address is des.tax.customerservice@nccommerce.com.  
32          (4)     Correspondence and protests or appeals submitted by email outside the SCUBI system shall not  
33                   include social security numbers or employer account numbers.  
34          (5)     Protests or appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC  
35                   24A .0105 and shall contain the date of the protest or appeal, the docket or identification number of  
36                   the assessment being protested or appealed, the name of the employer, each reason for the protest

- 1 or appeal, the name of the individual filing the protest or appeal, the official position of the  
2 individual filing the protest or appeal on behalf of the party, and a telephone number.
- 3 (r) Exceptions to a Tax Opinion shall be filed with the Board of Review by mail, facsimile, or email.
- 4 (1) The mailing address is Post Office Box 28263, Raleigh, North Carolina ~~27611~~ 27611-8263.
- 5 (2) The facsimile number is (919) 715-7193.
- 6 (3) The email address is BOR@nccommerce.com.
- 7 (4) Correspondence and exceptions submitted by email outside the SCUBI system shall not include  
8 social security numbers or employer account numbers.
- 9 (5) Exceptions shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A  
10 .0105 and shall contain the date of the exceptions, the docket or identification number of the tax opinion, the  
11 claimant's identification number, the names of the claimant and employer, the name of the individual filing  
12 the exceptions, each reason for the exceptions, the official position of an individual filing the exceptions on  
13 behalf of the party, and a telephone number.
- 14 (s) Requests for non-charging of benefits to an employer's account, and protests or appeals of benefit charges to an  
15 employer's account shall be filed with the Claims Unit in SCUBI, by ~~mail~~ mail, or facsimile.
- 16 (1) The mailing address is Post Office Box ~~25903~~, 27967, Raleigh, North Carolina ~~27611-5903~~ 27611-  
17 7967.
- 18 (2) The facsimile number is ~~(919) 733-1126~~ (919) 857-1296.
- 19 (3) Correspondence, requests, protests, or appeals submitted by email outside the SCUBI system shall  
20 not include social security numbers or employer account numbers.
- 21 (4) Requests for non-charging and protests or appeals shall be filed by a party or a party's legal  
22 representative as defined in 04 NCAC 24A .0105 and shall contain the date of the request, the docket  
23 or employer's identification number, the name of the employer, each reason for the request, the name  
24 and official position of the individual filing the request, protest, or appeal, on behalf of the party,  
25 and a telephone number.
- 26 (t) ~~Protests~~ Requests for seasonal determinations and protests or appeals of a Denial of Seasonal Assignment shall be  
27 filed with the Tax Administration Section by mail, facsimile, or email.
- 28 (1) The mailing address is Post Office Box 26504, Raleigh, NC ~~27611~~ 27611-6504.
- 29 (2) The facsimile number is ~~(919) 733-1255~~ (919) 715-7197.
- 30 (3) The email address is des.tax.customerservice@nccommerce.com.
- 31 (4) Correspondence and protests or appeal submitted by email outside the SCUBI system shall not  
32 include social security numbers or employer account numbers.
- 33 (5) Protests or appeals shall be filed by a party or a party's legal representative as defined in 04 NCAC  
34 24A .0105 and shall contain the date of the protest or appeal, the docket or identification number of  
35 the denial being appealed, the name of the employer, each reason for the protest or appeal, the name  
36 of the individual filing the protest or appeal, the official position of an individual filing the protest  
37 or appeal on behalf of the party, and a telephone number.

(u) Transmittal of interstate work search records and photo identification shall be filed with the ~~Interstate~~ Claims Unit by mail or facsimile.

(1) The mailing address is Post Office Box ~~25903, 27967~~, Raleigh, North Carolina ~~27611, 27611-7967~~.

(2) The facsimile number is ~~(919) 733-1370, (919) 857-1296~~.

(v) Requests for oral arguments or to reschedule oral arguments shall be filed with the Board of Review in SCUBI, by mail, facsimile, or email.

(1) The mailing address is Post Office Box 28263, Raleigh, North Carolina 27611-8263.

(2) The facsimile number is (919) 733-0690.

(3) The email address is des.ha.appeals@nccommerce.com.

(4) Correspondence and requests for oral arguments submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.

(4) Requests for oral arguments shall be filed by a party or a party's legal representative as defined in 04 NCAC 24A .0105 and shall contain the date of the request, the docket or issue identification number of the decision being appealed, the claimant's identification number, the names of the claimant and employer, the name and official position of the individual filing the request on behalf of the party, a telephone number, and a statement that a copy of the request was served on the opposing party, if one exists.

(w) Employers may file requests for compromise of tax debts with DES's Tax Administration Section by mail, facsimile, or email.

(1) The address is Post Office Box 26504, Raleigh, NC 27611-6504.

(2) The facsimile number is (919) 733-1255.

(3) The email address is des.tax.customerservice@nccommerce.com.

(4) Correspondence submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.

(5) The letter shall contain the date of the request, the name of the employer, the name and official position of the individual filing the election on behalf of the employer, and a telephone number.

(x) Employers electing to pay reimbursements for benefits, rather than contributions, shall submit written notice of their election to DES's Tax Administration Section by mail, facsimile, or email.

(1) The address is Post Office Box 26504, Raleigh, NC 27611-6504.

(2) The facsimile number is (919) 733-1255.

(3) The email address is des.tax.customerservice@nccommerce.com.

(4) Correspondence submitted by email outside the SCUBI system shall not include social security numbers or employer account numbers.

(5) The letter shall contain the date of the notice of election, the name and address of the employer, the name and official position of the individual filing the election on behalf of the employer, and a telephone number.



1 (y) Employers shall make payments to DES by credit card, money order, electronic check, business check with funds  
2 drawn from a U.S. financial institution, cashier's check from a U.S. financial institution, automated clearing house  
3 (ACH) credit, or cash.

4 (1) Payments made by money order, business check, cashier's check, or cash shall be sent by mail or  
5 delivery service to DES's Tax Administration Section, Post Office Box 26504, Raleigh, NC 27611-  
6 6504, or by delivery to an agent of DES designated to accept payments in accordance with G.S. 96-  
7 10.

8 (2) Payments by electronic transmission shall be made on DES's website.

9 (3) Payments by ACH credit shall be initiated by employers through their U.S. financial institution.

10 (z) Claimants shall make payments to DES by cashier's check from a U.S. financial institution, by personal check  
11 with funds drawn from a U.S. financial institution, by money order, or by credit card.

12 (1) Payments by mail or delivery service shall be sent to the Benefit Payment Control (BPC) Unit, Post  
13 Office Box 25903, Raleigh, NC 27611-5903.

14 (2) Payments by credit card shall be made on DES's website, or by calling BPC at (919) 707-1338.

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16 *History Note: Authority G.S. 75-62; 96-4; 96-9.6; 96-9.8; 96-10; 96-10.1; 96-14.1; 96-15; 96-17; 96-18; 96-40;*  
17 *20 C.F.R. 603.4;*  
18 *Eff. July 1, 2015;*  
19 *Amended Eff. September 1, 2017;*  
20 *Amended Eff. July 1, 2018.*